

SILLS CUMMIS & GROSS P.C.
Simon Kimmelman, Esq.
Charles N. Panzer, Esq.
650 College Road East
Princeton, NJ 08540
(609) 227-4600

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**LEHMAN BROTHERS
HOLDINGS INC., *et al.*,**

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

**VERIFIED STATEMENT OF
SILLS CUMMIS & GROSS, P.C. PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Sills, Cummis & Gross, P.C. ("Sills") hereby submits this verified statement (the "Verified Statement") pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure in connection with the above-captioned chapter 11 cases (the "Cases") of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the "Debtors") and respectfully states as follows:

1. Sills is counsel to the entities listed on Exhibit A hereto and certain other entities that may be creditors of one or more of the Debtors (collectively, the "Represented Parties").
2. Those Represented Parties that are not listed on Exhibit A have either not yet been finally determined to be creditors of the Debtors or have not yet determined to appear in the Cases. Such parties include entities that have sought advice from Sills on existing financial transactions with one or more of the Debtors or general advice regarding the Cases. Sills will supplement this Statement as necessary as the status of additional Represented Parties becomes clear.
3. Each of the Represented Parties may hold, whether directly or indirectly, claims against and/or interests in certain of the Debtors, including, but not limited to, Lehman Brothers, Inc. The specific nature and amount of these claims and/or interests have not been finally determined and may be set forth in proofs of claim or asserted in adversary proceedings to be filed in the Cases.
4. Sills represented certain of the Represented Parties prior to the Debtors' chapter 11 cases. Each of the Represented Parties separately requested that Sills represent them in connection with the Cases.

5. Pre-petition, Sills provided legal services to certain of the Debtors. With respect to these services, Sills may have pre-petition claims against the Debtors. Sills has not purchased, sold or otherwise transferred any claims against the Debtors. Sills' pre-petition services to the Debtors consisted of representation of the Debtors as defendants in various civil actions. These actions became automatically stayed upon the Debtors' filing and remain so. Sills has not been retained to represent any of the Debtors post-petition.

6. Pre-petition, Sills represented and continues to represent certain non-debtor affiliates of the Debtors in matters unrelated to the services which it is providing to the Represented Parties.

7. The undersigned hereby certifies that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Sills reserves the right to revise and supplement this statement.

Dated: Princeton, New Jersey
January 5, 2009

By: /s/ Charles N. Panzer
Simon Kimmelman, Esq.
Charles N. Panzer, Esq.
Sills, Cummis & Gross, P.C.
650 College Road East
Princeton, New Jersey 08540
Telephone: (609)-227-4600
Facsimile: (609)-227-4646

Exhibit A: List of Entities

Attorneys for:

1. Hite Fusion Fund, LLC
Hite Capital Management LLC
432 Park Avenue So.
12th Floor
New York, NY 10016
2. Hite Fusion Fund I, LLC
Same address as above
3. Hite Fusion Fund II, LLC
Same address as above
4. Hite Fusion Fund III, LLC
Same address as above
5. Hite Fusion Fund IV, LLC
Same address as above
6. Hite Fusion Fund V, LLC
Same address as above
7. Hite Fusion Fund VI, LLC
Same address as above
8. Hite Fusion Fund VII, LLC
Same address as above
9. Hite Fusion Fund VIII, LLC
Same address as above
10. New Jersey Manufacturers Insurance Company
301 Sullivan Way
West Trenton, NJ 08628
11. New Jersey Manufacturers Reinsurance Company
Same address as above
12. New Jersey Manufacturers Casualty Company
Same address as above
13. New Jersey Manufacturers Indemnity Company
Same address as above